Special Review for
the Premier of Ontario

Year-end Grants Provided by the Ministry of Citizenship and Immigration

Office of the
Auditor General
of Ontario

Office of the Auditor General of Ontario

To the Honourable Dalton McGuinty
Premier of Ontario

I am pleased to transmit my report on our review of year-end grants provided by the Ministry of Citizenship and Immigration, which you requested pursuant to Section 17 of the *Auditor General Act*.

It is my understanding that, on receipt of the report, you will be making it publicly available. At that time, we will make the report available both in hard-copy form and on our website in English and in French.

Jim McCarter
Auditor General

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Background

On May 10, 2007, the Premier of Ontario announced in the Legislature that he had written a letter to the Auditor General in which he requested that the Auditor General "undertake a special assignment under *Section 17* of the *Auditor General Act* to review the grant decision making processes with respect to the Ministry of Citizenship and Immigration strategic year-end investments for the fiscal periods 2005-06 and 2006-07." The Premier also requested in his letter the Auditor General's "view on whether the decision to establish the Ministry of Citizenship and Immigration capital project application registry enhances the transparency and accountability of the strategic year-end investment process."

In the 2005/06 and 2006/07 fiscal years, the Ministry of Citizenship and Immigration provided $12.1 million and $20.4 million, respectively, in year-end capital grants to various organizations in Ontario. The grants were intended to fund projects such as the construction of new facilities, the renovation or relocation of existing facilities, and property development. These grants were approved by Treasury Board for the Ministry "to provide one-time unconditional grants to non-profit citizenship, cultural and immigration organizations." Each grant recipient and the amount it was to receive were also reviewed by the Ministry of Finance. Input was also provided by the Ministry of Public Infrastructure Renewal.

A copy of the Premier's letter to the Auditor General is provided in Appendix A. Chronologies relating to these year-end grants for the 2005/06 and 2006/07 fiscal years are found in Appendices B and C, and lists of the organizations and amounts received are provided in Appendices D and E.

Review Scope

We were asked to conduct this review within a relatively short period of time. We therefore focused our efforts on:

- the decision-making processes followed for the provision of year-end grants in the two fiscal years;
- specific grants for which there was little or no supporting documentation; and

- specific grant recipients that the Ministry of Citizenship and Immigration does not regularly work with.

We examined all available documentation from the ministries of Citizenship and Immigration, Finance, and Public Infrastructure Renewal relating to the grants that were approved. We also met with staff from the three ministries and with the Minister of Citizenship and Immigration to obtain their perspectives on the year-end capital-grant process and to gather information on how grants were decided on and issued.

In addition, we visited and interviewed numerous grant recipients to discuss their understanding of the grant-provision process and to obtain any related information and documentation that they might have with respect to how they obtained their grants. To decide on which grant recipients to visit, we assessed the supporting documentation provided by the three ministries and focused our visits on a selected number of grant recipients for which there was little documentation relating to the grants received.

We also reviewed the eligibility and assessment criteria of some of the regular grant programs administered by the Ministry of Citizenship and Immigration in order to compare them with the processes the Ministry followed in providing the year-end grants.

Prior to the Premier's request that we conduct this review, concerns had been raised persistently in the Legislature about a number of grant recipients that may have received funding because they had political ties. We therefore decided to conduct some work in this area. We enlisted the assistance of the Office of the Chief Election Officer and the Office of the Legislative Assembly to provide us with information to facilitate this work.

We appreciate the assistance we received from the Chief Election Officer and his staff and the Office of the Legislative Assembly and especially acknowledge their quick turnaround time for the information we requested. We also acknowledge the co-operation of the staff of the ministries of Citizenship and Immigration, Finance, and Public Infrastructure Renewal during this review. In general, grant-recipient organizations we contacted fully co-operated with us and were very forthcoming in the discussions we had with them.

Summary

We found that the decision-making processes followed with respect to the Ministry of Citizenship and Immigration's more significant year-end grants in the 2005/06 and 2006/07 fiscal years were not open, transparent, or accountable. Grant programs normally require that all potential recipients be informed of the availability of grant funds, that all potential recipients be required to follow similar processes in applying for or requesting funds, and that the provider of grants apply consistent criteria to assess all potential recipients.

In general, as we have noted in previous annual and other reports, year-end grant expenditures have involved reducing the controls normally in place for regular grant programs administered throughout the fiscal year. While year-end grants are typically disbursed to municipalities or organizations that the government has a long track record of dealing with, we were informed that, due to a recent expansion in its mandate, many of the Ministry of Citizenship and Immigration's grants went to organizations that the Ministry had no previous experience with. When dealing with unfamiliar organizations, taking the time to do normal due diligence and ensuring that appropriate accountability mechanisms are in place are all the more important.

We acknowledge that the current accounting standards do have an impact on the level of accountability controls that can be imposed on

year-end grants while still allowing them to qualify as an expense in arriving at the government's general financial results. However, the total year-end grants that flowed through the Ministry accounted for only 1.2% of the total year-end capital grants flowed of $2.7 billion for the two fiscal years and therefore had little impact on financial results. While the Ministry's position is that these funds would not have been available after March 31, we questioned the need to include these higher-risk grants as part of the government's year-end spending decisions.

The Ministry of Citizenship and Immigration was advised of the availability of additional grant funding relatively late in the fiscal year; from its perspective, in deciding which organizations it would provide with year-end grants, it had, in many cases, little more to rely on than prior discussions with particular community organizations or letters received from organizations requesting funding. In essence, the decision as to who got what was often based on conversations rather than applications.

We found no evidence that any organization received a grant because it had political ties. However, in some cases those ties did exist, and, when this is combined with a process lacking openness and most of the normal accountability controls, it can create the perception of favouritism if the organization ends up obtaining a grant.

Our other concerns with respect to the Ministry's year-end granting process were the following:

- With the exception of the 2005/06 year-end grants provided to agencies that were already providing services under the Ministry of Citizenship and Immigration's Newcomer Settlement Program (NSP), there was no process in place to advise organizations that funds might be available for potential projects. Agencies of the NSP, which the Ministry funds on a regular basis, were informed on February 16, 2006, of the possible availability of year-end funding and were given eight days to file their applications. Seventy-four agencies did so, and 61 of these applicants received a total of $1.14 million in March 2006 through this process. Each individual grant was, for the most part, limited to $25,000. In essence, the requirements for getting a $25,000 year-end grant were much more stringent than the requirements for getting non-NSP year-end grants in amounts ranging up to $1 million or more.
- The majority of the more significant grants were recommended by the Minister of Citizenship and Immigration and his staff. While some of these grants were requested in writing, many were awarded on the basis of prior verbal discussions with the Minister or his staff, and still others because the Minister or his staff had personal knowledge of an organization's needs from visits to the organization or input from others. Ultimately, each individual year-end grant was reviewed and, in some cases, adjusted by the Ministry of Finance to ensure that the government's overall policy and fiscal priorities were met.
- The documentation for most of the non-NSP grants was, in our opinion, insufficient to support the decision to provide funding. In fact, for many of these grants there was no documentation available at all. In most cases, it was also not possible to determine how the amount of funding that an organization would receive was decided. Clearly, tight timelines and the Ministry's uncertainty as to the amount of funding available made the selection of projects to fund particularly challenging. However, we believe that, as demonstrated by the year-end grants to agencies regularly funded by the NSP, more could have been done in the time available to make the process more open and transparent.

As noted in the Background section, the Premier's letter to the Auditor General included the request that the Auditor General provide his "view on whether the decision to establish the Ministry of Citizenship and Immigration capital project application registry enhances the transparency and accountability of the strategic year-end investment process." Clearly, this process, along with the attention these grants have recently received in the Legislature, will ensure that more organizations will be aware of the possibility of funding being made available late in the fiscal year. However, should such funding be made available, the Ministry will still need to ensure that the registry is widely publicized and implement procedures that allow each request to be properly and consistently assessed, keeping in mind the tighter time frames associated with such year-end grants. We also encourage the government to continue to require that all ministries disbursing year-end grants list the recipients of such grants on their websites.

Detailed Observations

YEAR-END SPENDING

We have raised concerns about the practice of awarding unplanned year-end grants at the end of the fiscal year in previous reports. For example, in our *2006 Annual Report*, we stated the following:

> … just prior to or on March 31, 2006, the government entered into a number of transfer-payment arrangements and expensed the amounts involved, thereby reducing the surplus for the year by almost $1.6 billion more than would otherwise would have been the case. None of these transfers were originally planned for; that is, none had been included in the government's budget for the 2005/06 fiscal year, and in many cases, normal accountability and control provisions were reduced or eliminated to ensure the transfers would qualify for immediate expensing prior to the March 31, 2006, fiscal year-end.

These same concerns apply to the year-end grants that are the subject of this review. For the 2005/06 fiscal year, the government made the decision toward the end of the fiscal year to flow $1.6 billion in monies that were not needed to meet its budgetary targets to various ministries for awarding as grants—primarily to municipalities. A similar decision was made to flow $1.1 billion in year-end grants toward the end of the 2006/07 fiscal year, due in part to the provincial government receiving, late in the year, funds from the federal government and proceeds from the sale of Teranet. Again, most of the money went to municipalities. Figures 1 and 2 show, for the two fiscal years, the amounts of year-end funds flowed through various government ministries to outside organizations.

As we recently stated in *The Auditor General's Review of the 2007 Pre-Election Report on Ontario's Finances*:

> It is not within the purview of the Auditor to question or comment on how or where taxpayers' funds are spent. This is the decision

Figure 1: Year-end Capital Grants to Ministries, 2005/06

Source of data: Treasury Board Orders

Ministry	Amount ($ million)
Agriculture and Food	85.0
Citizenship and Immigration	12.1
Community and Social Services	3.0
Culture	72.6
Economic Development and Trade	34.6
Tourism	28.0
Training, Colleges and Universities	2.0
Transportation	1,364.6
Total	**1,601.9**

Figure 2: Year-end Capital Grants to Ministries, 2006/07

Source of data: Treasury Board Orders

Ministry	Amount ($ million)
Children and Youth Services	9.0
Citizenship and Immigration	20.4
Community and Social Services	9.2
Culture	12.5
Economic Development and Trade	20.0
Health and Long-Term Care	9.9
Health Promotion	18.9
Municipal Affairs and Housing	138.1
Public Infrastructure Renewal	72.0
Research and Innovation	27.0
Tourism	17.8
Training, Colleges and Universities	25.2
Transportation	716.0
Total	**1,096.0**

> of the government of the day. However, as I have commented in my previous Annual Reports, I am concerned that sound policy and business decisions with respect to such year-end spending are being unduly influenced by the need to "get the funds out the door" very quickly at year-end....

The Ministry of Citizenship and Immigration understood that, if it did not get these grants out by March 31, the money would not be available in the following year. However, the need to expedite grant decisions and grant payments is not an acceptable reason for giving a considerable number of grants to organizations with which the Ministry had no prior relationship without undertaking any of the due-diligence procedures that the Ministry normally follows in awarding other grants. In the following two sections, our concerns are described in more detail.

Reduced Controls and Analysis

Except for the year-end grants given to agencies normally funded by the NSP, for which a reasonable process—albeit an expedited one—was established, we found clear evidence that grant decisions were made without appropriate analysis of potential projects and without following the normal, more rigorous, results-based planning and approval processes. The Ministry's explanation for this was that most of its decisions about the awarding of year-end grants in both 2005/06 and 2006/07 had to be made in a three- to four-week time frame.

The risks associated with this were aptly reflected in observations made by the Deputy Minister (DM) of Citizenship and Immigration on March 9, 2006. The DM of Citizenship and Immigration noted to the DM of Public Infrastructure Renewal that her staff had just heard from staff at the Ministry of Public Infrastructure Renewal about a list of capital projects that the Minister of Citizenship and Immigration's Office had put forward. The DM of Citizenship and Immigration expressed concerns with respect to her not having the proper names of the organizations, the very sketchy information her staff had about most of the proposals put forth by the Minister's office, and the fact that many of the proposals had nothing to do with her Ministry's mandate or responsibilities.

That same day, staff at the Ministry of Public Infrastructure Renewal wrote back indicating that the "short-listed institutions [were] taken from a list provided by Minister Colle's office" and that "at this time Citizenship could get the full list from their Minister's office and, working from that, ensure that they're ready on those institutions that have been short-listed."

Also on that day, the Ministry of Finance agreed to incorporate into the Budget's fiscal outlook the approval of 14 unconditional grants, totalling $10.63 million, to be provided by the Ministry of Citizenship and Immigration to, for the most part,

the organizations put forward by the Minister's Office as described above.

On March 10, the DM of Citizenship and Immigration wrote a letter to the DM of Finance in which she confirmed that her Ministry would be able to flow the funds as instructed but also pointed out that her Ministry did not currently have a funding relationship with most of the 14 organizations listed. She therefore recommended that a minimum amount of due diligence be performed before any payments were made.

In the normal, non-year-end, process of granting funds to organizations, this situation—where a deputy minister, accountable for the proper management of grant funds, would need to raise such last-minute concerns—would likely not arise.

We also note in this regard that most of the other funding that the government flowed as year-end capital grants in the 2005/06 and 2006/07 fiscal years was to municipalities and organizations that ministries had a long history of ongoing, well-established dealings with. For example, of the total $1.6 billion in year-end capital funding flowed by the government in the 2005/06 fiscal year, $1.4 billion was granted by ministries such as Transportation and Agriculture and Food to municipalities, to which these ministries have regularly provided funding through a variety of grant programs for many years. Having such a long-term relationship with their grant recipients, these ministries ran somewhat less of a risk that the grants they provided on an unconditional basis would not be spent prudently. In contrast, because, as the Ministry of Citizenship and Immigration advised us, it was expanding its mandate to reflect the diversity of Ontario's population, many of its grants went to organizations it had no previous experience with. In fact, it did not have a prior funding relationship with 22 of the 31 non-NSP organizations that received year-end funding in the 2006/07 fiscal year.

Insignificant Impact on Budgetary Results

As illustrated in Figures 1 and 2, the amounts of the year-end grants provided by the Ministry of Citizenship and Immigration in 2005/06 and 2006/07 were relatively small when considering the total amount of year-end-grant funds flowing at year-end. Of the total $2.7 billion in unanticipated surpluses flowed to ministries for year-end capital spending for the two fiscal years, the Ministry of Citizenship and Immigration received $32 million, accounting for only 1.2% of the total funds considered surplus (0.6% if the largest grant of $15 million to the United Jewish Appeal Federation is excluded). The grants therefore had little impact on the government's year-end financial results. Nevertheless, rather than have the Ministry take the risk of rushing the grants "out the door" to fund projects it had little information on, for organizations it had limited prior dealings with, the government should have considered options that would have ensured that the interests of taxpayers were better protected.

We were informed that the government took the position that it was important for funds to be provided to the organizations selected because of the overall contributions they make to their communities. This being the case, the government should have considered a process to ensure that the relative needs of all organizations were more fully taken into account.

The Ministry indicated that the reasons why mechanisms for such options were absent included a lack of time to implement them, the implication in accounting rules that year-end grants must be largely unconditional in nature in order to be accounted for as expenses, and the Ministry's understanding that the funds would not be available in the following year.

However, if the government had been able to delay these grants by even a month or two, several benefits would have ensued. For example,

the Ministry would have had time to investigate the organizations it was not familiar with, evaluate the appropriateness of providing them with grant funds, and put in place proper accountability mechanisms—including signed agreements with the recipients detailing the purpose of the funding. Furthermore, giving the Ministry time to perform due diligence and put controls in place would have made the process for these grants consistent with the process followed in the Ministry's other grant programs. This would have also reduced the possibility that grant recipients may become confused with respect to the degree of accountability required of them in future—if the Ministry provides some grants through an open, fair, and transparent process and others through no apparent process at all, organizations receive a mixed message about the requirements for obtaining a grant and the need to be accountable for how it is to be used.

HOW YEAR-END GRANT RECIPIENTS WERE SELECTED

All of the grants in the scope of our review were designated as year-end capital grants—that is, the grants were intended to fund projects such as the construction of new facilities, the renovation or relocation of existing facilities, and property development.

On the basis of our review of available documentation, the interviews we held with the Minister of Citizenship and Immigration and staff of the ministries of Citizenship and Immigration, Public Infrastructure Renewal, and Finance, and the discussions we had with a number of organizations that received year-end capital grants in 2005/06 and 2006/07, we determined that grant recipients were selected in a variety of ways. The only consistency we noted was that each individual capital grant provided by the Ministry of Citizenship and Immigration was also reviewed by the Ministry of Finance and the grant amounts were incorporated into the Budget's fiscal outlook for both years.

Agencies Normally Funded by the Newcomer Settlement Program

The agencies normally funded by the Newcomer Settlement Program (NSP) that received year-end capital grants in the 2005/06 fiscal year were all required to submit a proposal. Specifically, on February 16, 2006, the Ministry of Citizenship and Immigration sent letters to 79 of the program's agencies with which it had an ongoing relationship. The letters informed them of potential funding "to strengthen the capacity of the settlement sector." The Ministry indicated that "there is a limited amount of money available in 2005-06 for projects that could be carried out in the current fiscal year." We understand that these letters were sent out because in mid-February the Ministry believed it might have some unspent funds from its own 2005/06 budget. In the end, the projects were funded as part of the approved year-end capital grants.

According to the funding guidelines enclosed with the letters, the purpose of the funding was to assist these organizations to improve their office environment. Information requested included a description of the proposed project, a detailed budget, an explanation of the need for each requested item, an outline of expected outcomes, and identification of benefits to service delivery. Each of the agencies was invited to submit a two-page letter of interest to ministry staff by February 24, "for any in-year projects, to a maximum of $25,000" per request. Proposals were received from 74 agencies, of which 61 each received a year-end capital grant through this process. Six others of the 74 proponents also each received a year-end capital grant from the Ministry of Citizenship and Immigration that not only included the funds requested through this process, but also additional funds for other projects.

Thus, despite how late it was in the fiscal year, the Ministry managed to successfully advise all potential recipients that funding might be available, give them eight days to submit an application (and 94% of potential recipients did), and review all proposals. The Ministry indicated that it did not follow this reasonably well-controlled process for the $11 million in non-NSP year-end grants in the same 2005/06 fiscal year because it was notified too late that funding would be available. However, we do not agree that the Ministry was notified so late in the year that it had no alternative but to use the grant-awarding process it adopted. We believe more could have been done to make the process more open and transparent.

The Remaining Grant Recipients

The process followed for selecting most of the other organizations that received year-end grants in both 2005/06 and 2006/07 lacked openness and transparency. For example, in most cases, the documentation received by the Ministry was not sufficient to support the decision to provide the grant that was awarded. Some organizations received grants on the basis of written requests for funding, which ranged from a detailed description of the project with a breakdown of costs to a letter requesting assistance without any details of the project or its costs. For example, the largest year-end grant in either year—a 2006/07 grant of $15 million to the United Jewish Appeal Federation—was provided on the basis of a submission detailing the project and noting that over 90% of the project's cost would be funded by donations and that over half had already been raised. The total cost of the project, which consists of the construction of a new community centre in Vaughan and the redevelopment of existing facilities, was estimated to be $300 million. We were advised that this project is currently in process. However, many other organizations received grants simply because the Minister of Citizenship and Immigration or his staff had some knowledge of their needs or because a member of the organization had had a discussion with, or had made a verbal request to, the Minister or his staff at some point during that year or even in previous years.

Because the Ministry of Citizenship and Immigration did not broadly disseminate information about potentially available funding and did not have any kind of an application process in place, organizations that did not receive funding could understandably feel that they were not given an equal opportunity to apply for government funding to help meet their needs. The lack of a process for advising organizations about the possible availability of funds, combined with the lack of criteria for assessing funding needs, also raises the risk that there were organizations that had greater needs and a greater capacity to complete funded projects than the grant recipients did and yet were never considered for funding.

We were informed by the Minister of Citizenship and Immigration that, for most of the grants, the amount to be provided was decided during informal discussions the Minister had with his staff. We were advised that in these informal discussions, the scope and scale of particular projects and organizations were considered. The Minister indicated that other factors also played a role in the decision of how much to grant, such as how impoverished certain immigrant groups were; the extent to which the amount given could enhance integration and volunteerism among newcomers; whether particular immigrant groups were underserviced; and whether seniors in an immigrant group, in particular, would benefit. For example, the Minister wished to support the 13 neighbourhoods designated by the City of Toronto in 2005 as having priority to improve their social infrastructure. However, without a more formal application and documented assessment process, there is a risk that the decisions were based more on perceptions than on hard facts. For example, as noted

later in this report, an organization that requested $150,000 received $1 million without any documentation to demonstrate how the final grant amount was arrived at.

Did Politics Play a Role?

For several weeks prior to the Premier's request that our Office conduct this review, many members of the Opposition had raised concerns about the process followed for approving these grants. For a number of grants, there were also concerns raised about whether certain organizations had received their grants because they had political ties.

While we were not specifically requested to address these concerns, because they were raised with considerable persistence we decided to conduct some work to see whether grant recipients had any obvious ties to any of the three major provincial parties and whether there was any evidence to suggest that these ties played a role in the decision to fund a particular project. In conducting this work, we received assistance from the Office of the Chief Election Officer and the Office of the Legislative Assembly.

One question we asked was whether political donations made by individuals or organizations might have played a role in the receipt by certain organizations of a year-end grant. To help address that question, we asked the Office of the Chief Election Officer to provide us with a list of the donations that the 29 grant recipients we selected for review and/or selected directors and key staff members had made to any of the three major political parties in the previous four years. We found that, in the last four years, only two of the 29 selected organizations that received funding had made donations. These were all to the Ontario Liberal Party and totalled only $1,034. The largest single amount of a donation was $280. We also found that, within the last four years, 43 of approximately 140 recipient-organization board members and key staff we selected for review had made political donations totalling $23,326, of which $16,814 went to the Ontario Liberal Party or one of its constitutency associations. The remaining $6,512 went to the other two major provincial parties.

Another question we asked was whether individuals in senior positions in any organization also worked for a political party in some capacity. To help us address that question, we obtained a variety of relevant lists from the Office of the Chief Election Officer and the Office of the Legislative Assembly and checked if any of the names of the some 140 recipient-organization board members and key staff we selected for review matched:

- the name of any president or chief financial officer for all of the Ontario constituency associations of the three parties;
- the name of any officer (for example, treasurer or vice-president) of a constituency association of any of the three parties, in the approximately 50 ridings where most of the grant-recipient organizations were located; or
- the name of any employee working for a constituency office of any of the three parties, again in the ridings where most of the grant-recipient organizations were located.

We found two cases where the director of an organization that received a grant was also an officer of an Ontario Liberal constituency association. For example, the current president of one of the grant recipients was, until April 2007, also the treasurer of an Ontario Liberal constituency association. We also found one case where the director of an organization that received a grant was also an employee of an Ontario Liberal Member's constituency office. We found one case where an officer of an organization that received a grant was an officer of a constituency association of one of the other two major political parties.

Thus, for a few of the grants provided, the recipient did have some kind of tie to the Ontario Liberal Party, but we found no evidence that the

organization received the grant as a result of this. While a tie to a political party should not exclude an organization from being eligible for a government grant, it can create the perception of favouritism in the eyes of the public if the organization ends up obtaining a grant. Such a situation is exacerbated when the grant process is not fully transparent, as was the case with these grants.

Concerns about Certain Grants

We had concerns about certain grants. While we have already outlined in general the lack of openness and transparency in the grant-provision process, we found that one or more of the following specific concerns pertained to certain of the grant recipients we selected for review:

- A grant recipient had existed for such a brief time as an organization that, not only did the Ministry of Citizenship and Immigration not have a prior funding relationship with it, but it was difficult to understand on what basis the Ministry could have decided to provide it with a relatively substantial grant.
- The amount the Ministry of Citizenship and Immigration granted significantly exceeded the amount a recipient had earlier requested, with no supporting documentation.
- Even though the grants were specifically designated as year-end capital grants, some of the money had been used for non-capital purposes. While these non-capital purposes included what appeared to be otherwise legitimate operating expenses, there was one case where there was a lack of supporting documentation relating to some expenditures.
- Year-end funds were granted to a recipient far in advance of when the money was actually needed for the recipient's proposed capital project.

Selected Examples

For illustrative purposes, we have selected three grant recipients for which one or more of the above concerns arose.

Ontario Cricket Association

According to discussions we had with the Canadian Cricket Assocation, the Minister of Citizenship and Immigration, on February 27, 2006, invited the Association to send in a request for funding. One day later, on February 28, 2006, the Canadian Cricket Association submitted a request to the Minister for $150,000 in capital funding to assist in the upgrading of a cricket facility. Documentation provided to us indicated that the next day—March 1, 2006—the amount of funding to be provided to the Association was listed as $1 million. The Ministry had no documentation to explain why the funding to be provided was so much greater than the amount requested. Throughout the period leading up to the approval of the grant (on March 23), all of the available documentation indicated nothing more than that the funds were to be used to upgrade cricket facilities, washrooms, and change rooms.

We questioned the Minister and his staff directly regarding how the grant amount went in the space of a day from the amount requested of $150,000 to $1 million. As well, we inquired as to why the ultimate recipient was the Ontario Cricket Association rather than the requesting organization, the Canadian Cricket Association. In response, the Minister and his staff explained that the funding was provided both to pay for upgrading the cricket facilities and to assist in the long-term development of cricket in Ontario—that is, to improve the support for teams, coaching, refereeing, and other aspects of the sport. The Minister noted that he considered cricket to be not just a sport but also an opportunity to bring different groups of immigrants together to assist with their integration into the community and validate their sports culture. His

explanation with respect to the ultimate recipient was that providing the funding to the Ontario Cricket Association would better ensure that the grant focused on Ontario-based activities.

Notwithstanding the beneficial results the Minister indicated could accrue from the grant funds, we had a number of concerns with respect to this grant. First, in light of the fact that all year-end grants were to be used only for capital purposes, we question why this particular grant was to be used for non-capital purposes in addition to a capital project. As it turned out, about $250,000 of the grant was spent on the capital project described in the original request.

Second, with respect to the $250,000 thus spent, the project was managed by volunteers with no prior project management experience, a major contract was not tendered owing to tight timelines imposed for its completion, and some of the documentation in support of the upgrade costs was inadequate. For example, cheques totalling approximately $28,000 were simply made out to "cash." We were informed that these cheques were to reimburse the then President of the Association for payments he had made in cash to various individuals involved in the upgrade for labour and for items they had purchased for the project, but there were no proper receipts to support this. The then President told us that all funds were legitimately used for the project and that, because of the urgent need to get the work completed, there was no alternative but to make some of the payments in cash.

Third, the then President was the only person authorizing all payments—there was no second signature on the cheques. From an internal-control perspective, a second person should have reviewed at least those payments that were made out to "cash" and the use of the funds to pay contractors and other suppliers.

We have been advised that the current administration of the Ontario Cricket Association is obtaining an accounting of the funds spent on the renovation project and that the Ministry is also following up on the matter.

In addition to money spent on the renovation project, approximately $110,000 has been spent on other activities, including tournaments, a summer camp, and an event in August 2006 that we were advised was held to celebrate the upcoming international certification of the facility, visiting teams from Kenya and Bermuda, and the receipt of the $1 million grant from the Ministry of Citizenship and Immigration. Approximately $20,000 was spent on this event, including $5,000 for a master of ceremonies.

As of June 2007, of the approximately $640,000 of grant funds that had not been spent, $500,000 had been invested in a five-year guaranteed investment certificate, with the annual interest to be used to support future cricket development activities. The remainder was in a term deposit or in chequing accounts. Although we concur with the decision to invest these funds so they can be used for other initiatives at the appropriate time, the simple fact that the Association has such a large amount to invest for five years raises the question of why $1 million was provided to it in the first place, especially when only $150,000 was requested.

Iranian-Canadian Community Centre

The organization behind the Iranian-Canadian Community Centre was established only recently, having been incorporated in August 2005. In the 2005/06 fiscal year, it received a year-end grant of $200,000 to assist with the construction of a new community centre. We note as an aside that, since certain of the other grant programs administered by the Ministry of Citizenship and Immigration require an organization to have been operating for at least two years to be eligible for a grant, this organization would normally not have qualified for a grant under such programs. We also noted that there was no written request for the funding. When the funds were received, they were invested

in a guaranteed investment certificate. We understand that the organization is currently working on acquiring the necessary land for the centre and has begun fundraising efforts for the project.

When it received the grant, the Iranian-Canadian Community Centre had several board members, two of whom resigned in March 2007: one to run as a Liberal candidate in the October 2007 provincial election and the other to become the President of the first individual's constituency association.

Chinese Professionals Association of Canada

In February 2007, the Chinese Professionals Association of Canada submitted a request for funding to the Office of the Minister of Citizenship and Immigration to go toward the construction of a new career centre. In March 2007, it received a year-end grant of $250,000.

We noted that until April 2007, the President was the Treasurer of an Ontario Liberal constituency association. In addition, 10 of the Association's board members were identified as having attended a fundraising event for the Minister of Citizenship and Immigration on October 19, 2006. Also, one former board member, who resigned from the board on October 26, 2006, has been working in the Minister's Office since September 2006.

Both in this case and in the case of the former board members at the Iranian-Canadian Community Centre who are now campaigning for the Liberal Party, we found no evidence that political ties were a contributing factor in the receipt of grants by these organizations. However, given the lack of an open and transparent process in the provision of the grant to the recipient, the existence of political ties could create the perception that those ties played a role in the grant decision.

WHAT GRANT RECIPIENTS WE VISITED HAD TO SAY

In conducting our review, we visited a number of year-end capital-grant recipients from both the 2005/06 and 2006/07 fiscal years. The purpose of these visits was to interview key representatives from these organizations to determine:

- the process they followed to obtain their grant;
- their impressions of the process followed; and
- what they did with the grant.

We also spoke to a number of representatives of organizations over the phone.

The representatives of the organizations we visited or spoke to were generally very open and forthright in their discussions with us. These discussions revealed that, for the most part, the organizations' description of the process they followed to obtain their grants was consistent with the information we had about the grants from our review of documentation at the Ministry of Citizenship and Immigration and our discussions with ministry staff.

Some of the organizations we visited pointed out that they were surprised at how little effort was required to obtain a substantial year-end capital grant as compared to the requirements for obtaining much smaller in-year grants from the Ministry of Citizenship and Immigration, other Ontario government ministries, the Trillium Foundation, the Government of Canada, or their local municipalities. In some cases, the only contact an organization had with the Ministry prior to receiving the year-end grant was a brief discussion between an organization member and the Minister or a member of his staff at an event. In other cases, the organization had no clear idea how the Ministry became aware of its potential need for funding. Notwithstanding their appreciation for the funds received, some organizations we visited believed that the year-end capital-grant process should have had clear guidelines and criteria to help ensure that it was fair and transparent. One recipient indicated

that the lack of a process made organizations that did not receive funding suspicious of organizations that did. Also, some organizations that did receive funding wondered how other organizations managed to get significantly more funding and, conversely, why yet other organizations that were similar to them did not receive any funds.

At the time of our visit the extent to which the organizations had used the funds varied. Some organizations had used all of the funding they had received on the specific project referred to in available documentation, others had used part of the funding, and still others had not used any of it. Some organizations that had not spent any of the money received from the Ministry had placed the funds in the bank because their total project costs would exceed the grant amount and they were in the process of raising the additional funding required. Cases such as these raise the question of whether the client group to be assisted would be better served had the funds gone to other organizations in that sector with the need and ability to use the funding immediately, with funding to be provided to the organizations not yet able to use it only when they were in a better position to proceed with their projects.

IMPROVING THE YEAR-END GRANTING PROCESS

Consistently Applying Eligibility and Assessment Criteria

The 2005/06 fiscal year was the first year the Ministry of Citizenship and Immigration received funding to provide year-end capital grants. That is, until that year, all grants issued by the Ministry were operating grants provided through the Ministry's regular, relatively well-established programs with defined funding guidelines and eligibility and selection criteria. These regular in-year programs, such as the Ontario's Community Builders Program (administered by the Ministry), typically communicate program details and eligibility and assessment criteria to potential applicants. This creates an open and transparent basis for assessing potential projects and/or recipients of funding.

For instance, eligibility criteria may require that grant recipients:

- have been incorporated as a non-profit organization and have been operating for at least two years;
- be registered as a charity;
- be governed by a democratically elected board that is representative of the communities and organizations that receive its services;
- have by-laws that outline procedures for reporting and accounting to its membership; and
- demonstrate that it can receive, administer, and account for public funds in a responsible manner.

The assessment criteria for individual grant programs may require that the grant recipient have:

- a proven track record of providing relevant effective services;
- a need for funding;
- a sound program-delivery plan;
- the organizational capacity and infrastructure needed to implement the proposed initiative;
- financial viability and appropriate fiscal management systems to enable it to account for public funds;
- an appropriate board and management structure, including representation from the communities served; and
- established systems for evaluating and monitoring program delivery.

In contrast to how it administers these regular programs, in providing the year-end capital grants in question the Ministry of Citizenship and Immigration did not use consistent criteria to determine eligibility for funding and to assess individual organizations and projects (with the exception described previously of the year-end funding

provided in 2005/06 to agencies normally funded by the Newcomer Settlement Program). Requiring the consistent use of eligibility and assessment criteria would be an important first step in improving the year-end granting process.

The Ministry's position is that, because it is informed about the availability of additional funds so late in the fiscal year, consistently applying eligibility and assessment criteria in grant selection is not possible. However, the fact that it was done for the year-end grants to agencies normally funded by the Newcomer Settlement Program makes this argument somewhat questionable. We understand that, in fall 2006, the Ministry had proposed establishing an ongoing capital program but that the decision to fund such a program was deferred. Despite this, the Ministry could have taken a more proactive stance in the 2006/07 fiscal year with respect to the possibility of year-end funding by developing a quick-turnaround process in the event that such additional funding became available, as it had in the previous year.

Gathering Better Information for Decision-making

In considering ways to improve the process for providing year-end capital grants throughout all ministries, we investigated whether any other ministries might already have good practices in place that could be applied more widely. We asked the Ministry of Public Infrastructure Renewal to provide us with information in this regard. We were advised that, in 2005, the Ministry of Children and Youth Services and the Ministry of Community and Social Services used a survey to develop a database to track the facility and infrastructure needs of their client organizations. We understand that the database includes information such as the age and condition of facilities and investment needs. We further understand that information from the database is now used to help develop the ministries' infrastructure strategy and thereby decide on the validity of funding requests they receive. This enables the ministries to act more quickly and prudently if additional funding becomes available late in the fiscal year.

Subsequent to concerns being raised in the Legislature regarding the process followed by the Ministry of Citizenship and Immigration in awarding year-end grants, the Ministry introduced a new process, to begin in the 2007/08 fiscal year, whereby organizations must complete a form that registers their interest in receiving capital funding "in the event of capital funding becoming available." According to the Ministry's website, the registry form must be submitted by December 31, 2007, and will be held on file until March 31, 2008. The website explains that the funding "would provide grants to community-based non-profit organizations for specific infrastructure projects that support Ministry of Citizenship and Immigration and Ontario government priorities and address urgent needs." The guideline and application form on the website also indicate that "conditions of funding will include the requirement for a funding agreement obligating the funding recipient to report to the Ministry on how the funding was spent and other accountability requirements."

This registry has the potential to improve the year-end granting process by providing a useful starting point for decision-making. However, for this process to meet the expectations of being fair, open, and transparent, it will be necessary for the Ministry to ensure that the potential availability of year-end grants is widely communicated to potential applicants and that eligibility and assessment criteria are established and consistently applied. We also encourage the government to continue to require that all ministries disbursing year-end grants list the recipients of such grants on their websites.

Appendix A—The Premier's Letter to the Auditor General

The Premier
of Ontario
Legislative Building
Queen's Park
Toronto, Ontario
M7A 1A1

Le Premier ministre
de l'Ontario
Édifice de l'Assemblée législative
Queen's Park
Toronto (Ontario)
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Ontario

May 10, 2007

Mr. Jim McCarter
Auditor General of Ontario
20 Dundas Street West, Suite 1530
P.O. Box 105
Toronto, Ontario
M5G 2C2

Dear Mr. McCarter:

Since taking office in 2003, our government has implemented a number of initiatives to improve transparency and accountability in our financial management processes. This has been particularly true with respect to our budgeting and fiscal planning processes.

As has always been the case, governments respond to evolving revenue information by making year-end investment decisions to support public policy objectives which are consistent with generally accepted accounting principles. Taking this context into consideration, I request that you undertake a special assignment under *Section 17* of the *Auditor General Act* to review the grant decision making processes with respect to the Ministry of Citizenship and Immigration strategic year-end investments for the fiscal periods 2005-06 and 2006-07.

I would also appreciate your view on whether the decision to establish the Ministry of Citizenship and Immigration capital project application registry enhances the transparency and accountability of the strategic year-end investment process.

Be assured of our full cooperation with you to expedite this important review. Please advise that you will respond to this request and report by the beginning of July.

Yours truly,

Dalton McGuinty
Premier

Appendix B—Chronology of Events Relating to Year-end Grants, 2005/06

The following table presents a chronology of events relating to the Ministry's 2005/06 year-end grants. It is based on our review of documentation and discussions with staff at the ministries of Citizenship and Immigration, Finance, and Public Infrastructure Renewal.

February 16, 2006	• Ministry of Citizenship and Immigration (MCI) sends out letters to 79 Newcomer Settlement Program (NSP) agencies requesting project proposals limited to $25,000 each, grants for which would be provided in the event that year-end funds become available in the MCI budget. Submissions due by February 24
February 22, 2006	• Ministry of Public Infrastructure Renewal (MPIR) sends email to MCI asking for a list of potential capital projects totalling $5 million to $10 million for immigration settlement that might benefit from year-end grants. Projects would have to be ready to proceed right away
February 23, 2006	• MPIR email to MCI states funding would be a year-end reinvestment "so by definition it is an unconditional grant." Email also notes that idea is to get the money out the door by end of fiscal year
February 23 to March 1, 2006	• MCI staff and Minister's Office develop initial ideas. Lists shared back and forth between MCI, Minister's Office, and MPIR
March 9, 2006	• Conference call between Chief Administrative Officers of all ministries that will be flowing year-end capital grants and MPIR confirms that Treasury Board and Cabinet will approve year-end-grant projects March 23 • MPIR and Ministry of Finance notify MCI of MCI projects on short list for possible approval • MPIR advises MCI that MoF wants MCI's Deputy Minister (MCI-DM) to confirm by March 10 that funds can be flowed prior to March 31 • MCI-DM notes to MPIR-DM that, since above projects put forward by Minister's Office, her staff had very sketchy information about most of the proposals and that many of them had nothing to do with MCI responsibilities
March 10, 2006	• MCI-DM sends memo to MoF-DM confirming that MCI is able to flow funds by year-end. Memo lists 14 potential grants by organization. MCI-DM advises that MCI did not at the time have a funding relationship with most of the listed grant recipients and that a minimum amount of due diligence should be performed (such as confirming recipients' legal status, addresses, and proper corporate names) before any payments were made
March 14, 2006	• MCI staff share list of NSP agencies requesting year-end grants with Minister's Office
March 23, 2006	• 2006 Ontario Budget released by MoF • Treasury Board approves Supplementary Estimates, including $12,130,000 for MCI year-end grants • MoF and MPIR call MCI confirming that year-end grants have been approved and grants can be processed as of March 24 • MoF sends MCI template for letters to go out to grant recipients. Letters due back to MoF for review and comment by March 28
March 24, 2006	• MoF directs MCI to confirm contact info and addresses for recipient organizations

March 27 to 29, 2006	• MCI staff prepare letters to grant recipients. MCI obtains Minister's Office's approval of letters
March 30, 2006	• MCI sends draft grant-recipient letters to MoF for approval • MoF notifies MCI that cheques to grant recipients can begin to be processed and instructs MCI to fax letters to grant recipients
March 31, 2006	• MCI sends out letters and processes payments

Appendix C—Chronology of Events Relating to Year-end Grants, 2006/07

The following table presents a chronology of events relating to the Ministry's 2006/07 year-end grants. It is based on our review of documentation and discussions with staff at the ministries of Citizenship and Immigration, Finance, and Public Infrastructure Renewal.

February 8, 2007	• Ministry of Public Infrastructure Renewal (MPIR) provides a list of potential year-end projects relating to certain government ministries to Ministry of Finance (MoF) Minister's Office from MPIR's results-based planning, along with many other new projects for potential 2006/07 year-end grants
February 13, 2007	• MPIR provides MoF with an updated list of potential year-end grant projects
February 15, 2007	• MoF asks MPIR if there is list of proposed year-end grant projects from Ministry of Citizenship and Immigration (MCI)
February 19, 2007	• MCI Deputy Minister's (MCI-DM) staff meet with Minister's staff to discuss possibility of year-end grants and possible grant recipients • MoF informs MPIR that MoF's Minister's Office mentioned that MCI's Minister's Office is considering several year-end capital projects totalling less than $10 million
February 22, 2007	• MoF email to MPIR notes that four ministries, including MCI, are working on a list of smaller year-end capital projects and that MoF's Minister's Office is interested in reviewing the potential projects • MPIR asks MCI to provide a list of potential projects
February 23 to March 5, 2007	• MCI's lists of potential grant recipients shared back and forth between MCI, Minister's Office, MoF, and MPIR
February 27, 2007	• MCI Minister's Office sends list of 30 projects to MCI-DM. Minister's Office then deletes one project from the list. *(Of the remaining 29 projects, 19 will ultimately receive year-end funding)*
March 5, 2007	• Conference call involving MoF and MPIR provides Chief Administrative Officers of ministries that will be flowing year-end capital grants with 2007/08 Budget info, including direction re processing year-end-grant cheques (i.e., ministries must send cheques to recipients by March 30, MoF will provide template for letters, recipients must be listed on ministry websites, and all affected DMs must send MoF-DM a memo to confirm that they can flow funds to recipients by March 30) • MCI Minister's Office sends MCI-DM updated list of projects sent to MPIR and MoF Minister's Office
March 6, 2007	• MoF and MPIR call MCI's Chief Administrative Officer to outline list of MCI year-end-grant recipients under serious consideration
March 7, 2007	• MCI-DM sends memo to MoF-DM confirming MCI can flow funds to 27 grant recipients
March 8, 2007	• MCI revises list of grant recipients based on discussions between MCI Minister's Office and MoF Minister's Office. Grants total $19,645,000. MCI-DM sends MoF-DM revised list with memo explaining changes

March 9, 2007	• MCI's Chief Administrative Officer discusses with MoF staff how to process year-end grants
March 12, 2007	• MoF informs MCI staff that it will contact ministries March 22 re which grants will go forward and that MCI staff should send letters to grant recipients March 23. MCI staff requested to copy local MPPs with letters to recipients
March 22, 2007	• 2007 Ontario Budget released • Treasury Board approves Supplementary Estimates, including $19,895,000 for MCI year-end grants • MoF and MPIR call MCI confirming that year-end grants have been approved and grants can be processed as of March 23
March 23, 2007	• MCI sends out letters to grant recipients
March 26, 2007	• MCI Minister's Office emails info to MoF Minister's Office about five additional grant recipients. MoF advises it will request Treasury Board approval for five grants of $100,000 each on March 29
March 29, 2007	• Treasury Board Order approves the five additional grants totalling $500,000 • MCI sends letters to the five new grant recipients
March 28 to 30, 2007	• MCI processes all cheques and sends them to grant recipients

Appendix D—Grant Recipients, 2005/06

The following table lists the organizations that received year-end grants from the Ministry of Citizenship and Immigration in the 2005/06 fiscal year. Agencies of the Newcomer Settlement Program, which followed a formal uniform application process for their grants, have been listed separately in the first part of the table.

Grant Recipient	Amount Received ($)
Agencies of the Newcomer Settlement Program	
Afghan Women's Counselling & Integration Community Support Organization	15,060
African Community Services of Peel	19,800
Arab Community Centre of Toronto	16,113
AWIC Community and Social Services	25,243
Bloor Information & Life Skills Centre	24,432
Brampton Multicultural Community Centre	23,000
Brampton Neighbourhood Resource Centre	9,105
Brantford Y.M.C.A. – Y.W.C.A.	4,347
Canadian Centre for Victims of Torture	16,025
Canadian Ukrainian Immigrant Aid Society	7,659
Catholic Community Services of York Region	24,029
Catholic Cross Cultural Services	8,671
Centre for Spanish-Speaking Peoples	23,906
Community Action Resource Centre in Toronto	20,747
Community Development Council Durham	13,585
Community Microskills Development Centre	24,761
Cornwall & District Immigrant Services Agency	10,491
Culturelink Settlement Services	25,000
Davenport-Perth Neighbourhood Centre	6,290
Dixie Bloor Neighbourhood Centre	25,000
Elspeth Heyworth Centre for Women	27,760
Ethiopian Association in the Greater Toronto Area and Surrounding Regions	24,810
Flemingdon Neighbourhood Services	25,000
Folk Arts Council of St. Catharines Multicultural Centre	3,797
Guelph and District Multicultural Centre	12,889
Halton Multicultural Council	12,625
India Rainbow Community Services of Peel	24,950
Inter-cultural Neighbourhood Social Services	23,914
Jane/Finch Community and Family Centre	12,850
Jewish Family Services of Ottawa-Carleton	11,300
Jewish Immigrant Aid Services of Canada–Toronto Office	5,392
Kababayan Community Centre	25,000
KCWA Family and Social Services	9,769

Grant Recipient	Amount Received ($)
Agencies of the Newcomer Settlement Program (continued)	
Kitchener-Waterloo Multicultural Centre	19,998
London Cross Cultural Learner Centre	24,639
Mennonite Central Committee, Ontario (Aylmer)	9,232
Multicultural Council of Windsor & Essex County	21,421
New Canadians Centre Peterborough	24,908
Newcomer Women's Services Toronto	24,934
North York Community House	24,969
Ottawa Chinese Community Service Centre	17,391
Ottawa Community Immigrant Services Organization	24,986
Polycultural Immigrant & Community Services	24,939
Quinte United Immigrant Services	4,253
Rexdale Women's Centre	22,754
Riverdale Immigrant Women's Centre	24,728
Skills for Change	24,553
South Asian Family Support Services	8,730
South Asian Women's Centre	8,323
St. Christopher House	21,950
Sudbury Multicultural/Folk Arts Association	48,550
Thorncliffe Neighbourhood Office	24,834
Thunder Bay Multicultural Association	12,472
Toronto Chinese Community Services Association	23,339
Tropicana Community Services Organization	24,627
University Settlement	25,000
Welland Multicultural Centre	18,642
Woodgreen Community Services	15,552
Working Women Community Centre	24,775
YMCA of Cambridge Immigrant Services	18,665
York Hispanic Centre	8,910
Subtotal for Agencies of the Newcomer Settlement Program	**1,141,394**
The Remaining Recipients	
Afghan Association of Ontario	200,000
Brooklin Community Centre	3,000,000
Canadian Baseball Hall of Fame and Museum	500,000
Catholic Immigration Centre – Ottawa*	99,995
Centre for Information and Community Services of Ontario*	1,000,000
COSTI-IIAS Immigrant Services*	600,000
Frontier College – Literacy Camps for First Nations	814,927
Greek Community of Toronto	1,000,000
Iranian-Canadian Community Centre	200,000

* This recipient is also an agency of the Newcomer Settlement Program. It is listed under "The Remaining Recipients" because it received another year-end capital grant in addition to the grant received through the application process for agencies of the Newcomer Settlement Program.

Grant Recipient	Amount Received ($)
The Remaining Recipients (continued)	
Jamaican Canadian Association*	200,000
The Maytree Foundation	200,000
O'Connor Community Recreation Centre	500,000
Ontario Council of Agencies Serving Immigrants (OCASI)*	124,724
Ontario Cricket Association	1,000,000
Settlement and Integration Services Organization (SISO)*	99,960
Sprint Senior Peoples' Resources in North Toronto Inc.	100,000
St. Clair West Services for Seniors	75,000
St. George Arab Cultural Centre	500,000
Toronto Baycrest Centre for Geriatric Care	500,000
Villa Charities Inc.	250,000
Subtotal for the Remaining Recipients	**10,964,606**
Total	**12,106,000**

* This recipient is also an agency of the Newcomer Settlement Program. It is listed under "The Remaining Recipients" because it received another year-end capital grant in addition to the grant received through the application process for agencies of the Newcomer Settlement Program.

Appendix E—Grant Recipients, 2006/07

The following table lists the organizations that received year-end grants from the Ministry of Citizenship and Immigration in the 2006/07 fiscal year.

Grant Recipient	Amount Received ($)
Afghan Women's Counselling and Integration Community Support Organization	50,000
Armenian Community Centre	500,000
Bengali Cultural Society (in partnership with COSTI)	250,000
British Methodist Episcopal (BME) Church	40,000
Buxton National Historic Site and Museum	50,000
Canadian Museum of Hindu Civilization	200,000
Casa dos Açores of Ontario	500,000
Centre for Spanish Speaking Peoples	200,000
Chinese Professionals Association of Canada	250,000
Federation of Chinese Canadians in York Region and Markham	100,000
Filipino Centre Toronto	50,000
Flemingdon Food Bank	50,000
Flemingdon Neighbourhood Services	75,000
Gursikh Sabha Canada	100,000
International Seniors Club of Brampton	100,000
Ireland Park Foundation	200,000
Islamic Institute of Toronto	500,000
KCWA Family and Social Services	50,000
Midaynta Community Services	250,000
North York Community House	100,000
Ontario Khalsa Darbar	250,000
Settlement and Integration Services Organization (SISO)	500,000
Shromani Sikh Sangat	100,000
Sidernese Cultural Centre	30,000
Sikh Heritage Centre	100,000
Sikh Spiritual Centre	100,000
Silayan Community Centre	50,000
Sri Guru Singh Sabha Canada	100,000
Sri Sathya Sai Baba Centre of Toronto	250,000
St. George Arab Cultural Centre	300,000
United Jewish Appeal Federation	15,000,000
Total	**20,395,000**

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